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1. DISTRICT OF COLUMBIA
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3. NEW YORK and NEW JERSEY
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VIA EXPRESS MAIL: ED 125377612 US

February 16, 2006

Mail Stop ISSUE FEE
Commissioner for Patents
P.O. Box 1450
Alexandria, Virginia 22313-1450

RE: Pending Patent Application
Title: Bag/Bed Assembly
Application No.: 10/028,853
Our Client No.: 11577.001

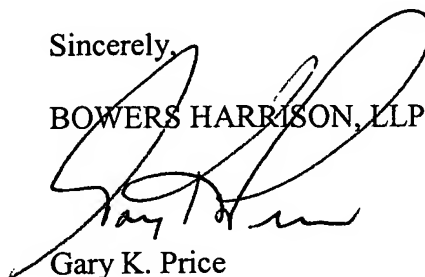
Gentlemen:

In responding to the corrected Notice of Allowance dated December 9, 2005, I enclose a copy of the Corrected Notice of Allowance, a copy of the Part B – Fee Transmittal, and corrected drawings Figs. 1-4 which were objected to in the Notice of Draftperson's Patent Drawing Review dated July 9, 2003. You will note that the Part B Transmittal and Issue Fee in the sum of \$1,000 were previously forwarded to Mail Stop ISSUE FEE by correspondence dated January 5, 2006, via Express Mail, No. 379253554. The enclosed drawings have been earlier forwarded and approved by Mr. Nhan Tang, USPTO Draftperson.

With this correspondence, applicant has now responded fully to the Notice of Allowance. Should you have any questions regarding the foregoing, please do not hesitate to contact the undersigned.

Sincerely,

BOWERS HARRISON, LLP



Gary K. Price

GKP/kjs
Enclosures